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- f) Cost of all materials received or on order
- g) Cost of fuel
- h) Cost of electric power
- i) Cost of depreciation of all capital goods and equipment.

Only after all of these obligations were met were the mines authorized to use the remaining balance of the mine credits for monthly pay rolls. Usually the miners (workers and administrative employees) were paid between the 12th and 15th of each month for work done during the preceding month. They may also have received a partial advance payment at the end (25th to 30th) of the current month.

4. Production cost of one ton of coal was made up of the following elements (Assuming that the state plan called for a price of 24 rubles per month):

| | |
|-------------------|--------------|
| a) Manpower | 11.20 rubles |
| b) Extra Charges | 1.34 " |
| c) Material | 3.90 " |
| d) Fuel | 1.70 " |
| e) Electric power | 3.26 " |
| f) Depreciation | 2.60 " |

24.00 rubles per ton

5. The banks computed the amount of credit due a mine by multiplying the number of tons of coal shown on the shipping document by 24 rubles (or current state planned price). Items (b) to (f) [Paragraph 4] were automatically deducted from the product and the mine was entitled to receive only the funds set aside for manpower [item (a) Paragraph 4]. As a rule, the mines did not have enough money in their bank accounts to meet the payroll and had to apply for a state subsidy, sometimes as much as 50% of the total payroll. Before a subsidy was granted, the controlling agencies conducted investigations to determine the people responsible for violations of financial discipline and to prepare charges against them. Thus, the miners often received their pay 10 to 15 days late. Since the coal mines almost always exceeded the planned cost of production, there were numerous inspectors and controllers engaged in endless investigations and surveys.

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|-------------|---|
| 752.21 | N |
| 8-12/735.1 | N |
| 10-11/735.1 | N |
| 767.002 | N |

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